

one-seventh; if above forty and under forty-five, two-fifteenths; if above forty-five and under fifty-one, one-eighth; if above fifty-one and under fifty-six, one-ninth; if above fifty-six and under sixty-one, one-tenth; if above sixty-one and under sixty-seven, one-twelfth; if above sixty-seven and under seventy-two, one-fifteenth; if above seventy-two and under seventy-seven, one-eighteenth; if above seventy-seven, one-twentieth of the net proceeds.'

There being no difference between a tenant in dower and any other tenant for life; except, that the one is entitled to no more than a third and the other is entitled to the whole for life; and there having been no distinction made in relation to this matter between particular tenants who are and those who are not punishable for waste. And the rule of this court, in relation to dower, being a much nearer approximation to truth and justice than that of the Legislature; and having been approved of by the Court of Appeals, and directed to be applied, by analogy, to ascertain the present value of a reversionary payment, it has been deemed proper to follow out its principles, and to consider it as a general rule in regard to estates for life in land, and life interests of all descriptions, other than dower, or those embraced by any legislative rule, of which this court may be called upon to ascertain the present value; that is to say,

The allowance to a healthy person in lieu of his or her life interest in the whole to be as follows; if under thirty years of age, one-half; if above thirty and under thirty-six, nineteen-fortieths; if above thirty-five and under forty, eleven-twenty-fifths; if above forty and under forty-five, two-fifths; if above forty-five and under fifty-one, three-eighths; if above fifty-one and under sixty-six, one-third; if above fifty-six and under sixty-one, three-tenths; if above sixty-one and under sixty-seven, one-fourth; if above sixty-seven and under seventy-two, one-fifth; if above seventy-two and under seventy-seven, one-sixth; if above seventy-seven, three-twentieths of the net proceeds.

In all cases where there is a widow, or particular tenant who wishes to obtain a proportion of the proceeds of sale in lieu of such life interest, it has hitherto been and must still be regarded as the practice, that before the case can be sent to the auditor to state an account distributing the proceeds, such particular tenant should bring the case before the court by petition, by motion, or by submitting it to the Chancellor, with an affidavit of some disinterested and credible witness stating the age, health, and condi-